

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE****In re patent application of****Pednault****Attorney Docket No.: YOR920030072US1****Serial No.: 10/727,578****Group Art Unit: Unknown****Filing Date: December 5, 2003****Examiner: Unknown****For: METHOD AND STRUCTURE FOR TRANSFORM REGRESSION**

Honorable Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

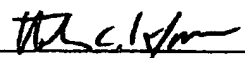
APPOINTMENT OF ASSOCIATE ATTORNEY**Sir:**

The undersigned attorney, who has been appointed as an attorney in the Combined Declaration and Power of Attorney for the above-identified application, hereby appoints Sean M. McGinn (Registration No. 34,386) and Frederick E. Cooperrider (Registration No. 36,769) of McGinn & Gibb, PLLC, 8321 Old Courthouse Road, Suite 200, Vienna, Virginia 22182-3817 (telephone number (703) 761-4100) as associate attorneys to prosecute said application and to transact all business in the United States Patent and Trademark Office connected therewith.

Please direct all official communication to:

McGinn & Gibb, PLLC
8321 Old Courthouse Road, Suite 200
Vienna, Virginia 22182-3817
(703) 761-4100
Customer No.: 21254

Respectfully submitted,


Stephen C. Kaufman, Esq.
Registration No. 29,551

IBM Corporation
I.P. Law Department
P.O. Box 218
Yorktown Heights, NY 10598-0218